

## Mississippi Secretary of State

700 North Street P. O. Box 136, Jackson, MS 39205-0136

**ADMINISTRATIVE PROCEDURES NOTICE FILING**

AGENCY NAME Mississippi Department of Revenue	CONTACT PERSON Stephanie Rogers	TELEPHONE NUMBER 601-923-7190	
ADDRESS Post Office Box 1033	CITY Jackson	STATE MS	ZIP 39215
EMAIL stephanie.rogers@dor.ms.gov	SUBMIT DATE 10/18/11	Name or number of rule(s): Title 35, Part V	

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Filing complete and current version of the Mississippi Department of Revenue's rules in accordance with Administrative Procedures Act Rule 3.2. NO substantive changes have been made to the rules submitted herewith.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. § 27-3-31(1)(a)

List all rules repealed, amended, or suspended by the proposed rule: None

**ORAL PROCEEDING:**

☐ An oral proceeding is scheduled for this rule on Date: \_\_\_\_\_ Time: \_\_\_\_\_ Place: \_\_\_\_\_

☐ Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

**ECONOMIC IMPACT STATEMENT:**

☒ Economic impact statement not required for this rule. ☐ Concise summary of economic impact statement attached.

**TEMPORARY RULES**

\_\_\_\_ Original filing  
 \_\_\_\_ Renewal of effectiveness  
 To be in effect in \_\_\_\_ days  
 Effective date:  
 \_\_\_\_ Immediately upon filing  
 \_\_\_\_ Other (specify): \_\_\_\_

**PROPOSED ACTION ON RULES**

Action proposed:  
 \_\_\_\_ New rule(s)  
 \_\_\_\_ Amendment to existing rule(s)  
 \_\_\_\_ Repeal of existing rule(s)  
 \_\_\_\_ Adoption by reference  
 Proposed final effective date:  
 \_\_\_\_ 30 days after filing  
 \_\_\_\_ Other (specify): \_\_\_\_

**FINAL ACTION ON RULES**

Date Proposed Rule Filed: 5/13/11

Action taken:

☒ Adopted with no changes in text  
 \_\_\_\_ Adopted with changes  
 \_\_\_\_ Adopted by reference  
 \_\_\_\_ Withdrawn  
 \_\_\_\_ Repeal adopted as proposed

Effective date:

☒ 30 days after filing  
 \_\_\_\_ Other (specify): \_\_\_\_

Printed name and Title of person authorized to file rules: Stephanie V. Rogers, Senior Tax Analyst

Signature of person authorized to file rules: *Stephanie Rogers*

**OFFICIAL FILING STAMP**

Accepted for filing by

**DO NOT WRITE BELOW THIS LINE  
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**FILED**

**OCT 18 2011**

**MISSISSIPPI**

**SECRETARY OF STATE**

Accepted for filing by CB18134E  
Compilation

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.